



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

H4215(2255)

DEC 16 2005

Re: Property: Armour Meat Packing Plant, 328 W. Davie Street, Raleigh, NC
Project Number:
Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I want to thank you and your associates as well as _____ from the North Carolina State Historic Preservation Office, for discussing the project with me by telephone on October 25, 2005.

After careful review of the complete record for this project, I have determined that your rehabilitation of the Armour Meat Packing Plant is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on June 10, 2005, by Technical Preservation Services is hereby reversed.

The Armour Meat Packing Plant was constructed in 1936. I understand that garage door openings extant on the front elevation when your project commenced were constructed in 1952. Though not original, the current doors have acquired historic significance in their own right, and today can be considered historic features of the property. The 1950s garage door replacement was the only significant exterior alteration to the building prior to your rehabilitation. The building is located in the Depot Historic District, and on July 10, 2003, the building was certified as contributing to the district.

As part of your project, you retained the 1950s garage doors as features of the rehabilitated building, and added new aluminum frames storefronts with horizontally-oriented glazing and swing doors. In its June 10, 2005 letter denying certification of your rehabilitation, Technical Preservation Services stated that the new infill of the garage door openings as constructed failed to meet Standards 2 and 5. Standard 2 states

that “[t]he historic character of a property will be retained and preserved. The removal of distinctive materials or alteration of features, spaces, and spatial relationships that characterize a property will be avoided.” Standard 5 states that “[d]istinctive materials, features, finishes, and construction techniques or examples of craftsmanship that characterize a property will be preserved.”

Considering the project overall, I find that your rehabilitation of the Armour Meat Packing Plant avoided the removal of distinctive materials or alteration of features, spaces, and spatial relationships that characterize the property, and preserved distinctive materials, features, and finishes on the interior and exterior.

Regarding the loss of historic character, Technical Preservation Services’s letter stated that although the storefronts shown on drawings dated February 10, 2004, would have been acceptable and appropriate, the storefronts as constructed were not. The letter stated that, as a result of the storefronts as constructed, the building lost its exterior appearance as an industrial building and now appears to be a commercial building. From my review of your project, the principal differences between the infill as proposed and the infill as constructed is the change from a horizontal proportioned three-by-three division of each storefront unit, without swing doors, to a vertical proportioned four-by-two division of each storefront unit, with two swing doors in the center of each unit. Technical Preservation Services’s denial letter suggests that the horizontal proportioned storefront evoked the appearance of a garage-style opening while the vertical proportioned storefront does not. The denial letter also suggested that adding swing doors to the new storefront units resulted in a less garage-style appearance. In my view, the addition of storefronts is a reasonable contemporary treatment considering the property’s new use, and it is adequately clear that the storefronts are new infill in existing openings. Furthermore, the difference between the storefronts as proposed and as constructed is not substantial. For these reasons, I find that the fabric and character of the property are not compromised to the extent that your project fails to meet Standard 2.

Regarding the treatment of the existing garage doors, while the addition of storefronts to the exterior of the historic garage doors altered these important features, the existing doors were rehabilitated in place rather than removed during your project. The doors also remain operable using track and hardware retained and refurbished as part of the rehabilitation. For these reasons, I find that these distinctive materials were preserved and therefore the project meets Standard 5.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. Although I am reversing the National Park Service's denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated. Please complete the enclosed Request for Certification of Completed Work and submit it through the North Carolina State Historic Preservation Office to Technical Preservation Services. Should you have any questions concerning procedures for final certification, please contact

A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in dark ink, appearing to read "John Robbins", written over a horizontal line.

John Robbins
Chief Appeals Officer
Cultural Resources

Enclosure

SHPO- NC
IRS